

FYE 2009 Review - Annual Financial Report

School District: Berea Independent
 Audit Firm Name: Mather & Company CPAs. LLC.
 Date: 2/3/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 4, 2010 2:13:16 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	1,996,848.45	2,021,150.45	-24,302.00	2,021,151.00	-0.55	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,348,264.00	-1,348,264.00	0.00	1,348,264.00	
Revenue (State) - 3XXX (Not 3900)	5,074,857.01	5,074,857.01	0.00	6,423,121.00	-1,348,263.99	
Revenue (Federal) - 4XXX	9,334.08	9,334.08	0.00	9,334.00	0.08	
Total Revenues	7,081,039.54	8,453,605.54	-1,372,566.00	8,453,606.00	-0.46	
Expenditures-Not including Transfers Out or On Behalf	6,661,898.09	6,661,898.09	0.00	8,010,163.00	-1,348,264.91	
Expenditures-On Behalf	0.00	1,348,264.00	-1,348,264.00	0.00	1,348,264.00	
Total Expenditures	6,661,898.09	8,010,162.09	-1,348,264.00	8,010,163.00	-0.91	
Excess (Deficiency) of Revenues Over Expenditures	419,141.45	443,443.45	-24,302.00	443,443.00	0.45	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	20,512.00	20,552.00	-40.00	20,552.00	0.00	
Total Other Financing Sources, Uses and Transfers	-20,512.00	-20,552.00	40.00	-20,552.00	0.00	
Net Change in Fund Balance	398,629.45	422,891.45	-24,262.00	422,891.00	0.45	
Beginning Fund Balance - July 1	2,590,094.89	2,590,094.89	0.00	2,957,255.00	-367,160.11	Beginning balance differences to be determined
Ending Balance - June 30	2,988,724.34	3,012,986.34	-24,262.00	3,380,146.00	-367,159.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,348,264.00	-1,348,264.00	1,348,264.00	0.00	See audit report, page 33, note 9
On-Behalf Expenditures by Fund	0.00	1,348,264.00	-1,348,264.00	1,348,264.00	0.00	See audit report, page 33, note 9
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	17,241.39	17,241.39	0.00	17,241.00	0.39	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	447,802.14	447,802.14	0.00	447,802.00	0.14	
Revenue (Federal) – 4XXX	1,198,653.61	1,198,653.61	0.00	1,198,654.00	-0.39	
Total Revenues	1,663,697.14	1,663,697.14	0.00	1,663,697.00	0.14	
Expenditures-Not including Transfers Out and not 0280	1,684,249.14	1,684,249.14	0.00	1,684,249.00	0.14	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,684,249.14	1,684,249.14	0.00	1,684,249.00	0.14	
Excess (Deficiency) of Revenues Over Expenditures	-20,552.00	-20,552.00	0.00	-20,552.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	20,552.00	20,552.00	0.00	20,552.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	20,552.00	20,552.00	0.00	20,552.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	97,117.00	97,117.00	0.00	97,117.00	0.00
Total Revenues	97,117.00	97,117.00	0.00	97,117.00	0.00
Expenditures-Not including Transfers Out	93,000.00	93,000.00	0.00	93,000.00	0.00
Total Expenditures	93,000.00	93,000.00	0.00	93,000.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	4,117.00	4,117.00	0.00	4,117.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	-40.00	0.00	-40.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	-40.00	0.00	-40.00	0.00	0.00
Net Change in Fund Balance	4,077.00	4,117.00	-40.00	4,117.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	4,077.00	4,117.00	-40.00	4,117.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	209,379.32	219,016.32	-9,637.00	219,016.00	0.32
Revenue (State) – 3XXX	487,576.00	487,576.00	0.00	487,576.00	0.00
Total Revenues	696,955.32	706,592.32	-9,637.00	706,592.00	0.32
Expenditures-Not including Transfers Out	684,106.12	687,893.12	-3,787.00	687,892.00	1.12
Total Expenditures	684,106.12	687,893.12	-3,787.00	687,892.00	1.12
Excess (Deficiency) of Revenues Over Expenditures	12,849.20	18,699.20	-5,850.00	18,700.00	-0.80
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	12,849.20	18,699.20	-5,850.00	18,700.00	-0.80
Beginning Fund Balance - July 1	286,660.35	286,660.35	0.00	286,660.00	0.35
Ending Balance - June 30	299,509.55	305,359.55	-5,850.00	305,360.00	-0.45

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	129,844.31	129,844.31	0.00	129,844.00	0.31	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	129,844.31	129,844.31	0.00	129,844.00	0.31	
Expenditures-Not including Transfers Out	5,282,071.65	5,705,226.65	-423,155.00	5,705,226.00	0.65	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	5,282,071.65	5,705,226.65	-423,155.00	5,705,226.00	0.65	
Excess (Deficiency) of Revenues Over Expenditures	-5,152,227.34	-5,575,382.34	423,155.00	-5,575,382.00	-0.34	
Other Financing Sources - Not Transfers In - Not 52XX	1,714,250.00	1,714,250.00	0.00	1,714,250.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,714,250.00	1,714,250.00	0.00	1,714,250.00	0.00	
Net Change in Fund Balance	-3,437,977.34	-3,861,132.34	423,155.00	-3,861,132.00	-0.34	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,357,798.00	-4,357,798.00	Beginning balance differences to be determined
Ending Balance - June 30	-3,437,977.34	-3,861,132.34	423,155.00	496,666.00	-4,357,798.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	-4,113.00	4,113.00	See page 39 of audit report. Bond Interest and Redemption Fund.
Total Expenditures	0.00	0.00	0.00	-4,113.00	4,113.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	4,113.00	-4,113.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	4,113.00	-4,113.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	101,140.00	-101,140.00	Beginning balance differences to be determined
Ending Balance - June 30	0.00	0.00	0.00	105,253.00	-105,253.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	9,668,653.31	11,050,856.31	-1,382,203.00	11,050,856.00	0.31	
Total Expenditures - Governmental Funds	14,405,325.00	16,180,531.00	-1,775,206.00	16,176,417.00	4,114.00	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-4,736,671.69	-5,129,674.69	393,003.00	-5,125,561.00	-4,113.69	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	1,714,250.00	1,714,250.00	0.00	1,714,250.00	0.00	
Net Change in Fund Balance - Governmental Funds	-3,022,421.69	-3,415,424.69	393,003.00	-3,411,311.00	-4,113.69	See explanation in funds above
Beginning Fund Balance - July 1 - Governmental Funds	2,876,755.24	2,876,755.24	0.00	7,702,853.00	-4,826,097.76	
Ending Fund Balance - June 30 - Governmental Funds	-145,666.45	-538,669.45	393,003.00	4,291,542.00	-4,830,211.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	197,248.21	197,248.21	0.00	197,248.00	0.21	
Total Operating Revenues	197,248.21	197,248.21	0.00	197,248.00	0.21	
Expenditures-Not including Transfers Out or On-behalf	523,145.48	545,017.48	-21,872.00	545,018.00	-0.52	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	9,029.34	9,029.34	0.00	13,747.00	-4,717.66	See page 15 of audit report
Total Operating Expenses	532,174.82	554,046.82	-21,872.00	558,765.00	-4,718.18	
Operating Income (Loss)	-334,926.61	-356,798.61	21,872.00	-361,517.00	4,718.39	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,678.57	2,678.57	0.00	2,679.00	-0.43	
Revenue (State) - 3XXX	5,955.00	5,955.00	0.00	5,955.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Donated Commodities - 4550	0.00	21,872.00	-21,872.00	21,872.00	0.00	
Revenue (Federal) - 4XXX, not 4550	333,674.00	333,674.00	0.00	333,674.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	342,307.57	364,179.57	-21,872.00	364,180.00	-0.43	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	7,380.96	7,380.96	0.00	2,663.00	4,717.96	See page 15 of audit report
Beginning Net Assets - July 1	86,072.09	86,072.09	0.00	259,813.00	-173,740.91	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	93,453.05	93,453.05	0.00	262,476.00	-169,022.95	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	197,248.21	197,248.21	0.00	197,248.00	0.21	
Total Operating Expenses - Proprietary Funds	532,174.82	554,046.82	-21,872.00	558,765.00	-4,718.18	
Operating Income (Loss) - Proprietary Funds	-334,926.61	-356,798.61	21,872.00	-361,517.00	4,718.39	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	342,307.57	364,179.57	-21,872.00	364,180.00	-0.43	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	7,380.96	7,380.96	0.00	2,663.00	4,717.96	See above
Net Assets, July 1, 2008 - Proprietary Funds	86,072.09	86,072.09	0.00	259,813.00	-173,740.91	
Net Assets, June 30, 2009 - Proprietary Funds	93,453.05	93,453.05	0.00	262,476.00	-169,022.95	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	11,713.06	11,713.06	0.00	0.00	11,713.06	See page 18, audit report doesn't list any other fiduciary funds.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	11,713.06	11,713.06	0.00	0.00	11,713.06	
Deductions	14,861.97	14,861.97	0.00	0.00	14,861.97	
Total Deductions	14,861.97	14,861.97	0.00	0.00	14,861.97	
Change in Net Assets	-3,148.91	-3,148.91	0.00	0.00	-3,148.91	
Beginning Net Assets - July 1	45,759.14	45,759.14	0.00	0.00	45,759.14	
Ending Net Assets - June 30	42,610.23	42,610.23	0.00	0.00	42,610.23	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	30,423.46	61,639.43	-31,215.97	61,639.00	0.43	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	30,423.46	61,639.43	-31,215.97	61,639.00	0.43	
Deductions	61,639.43	61,639.43	0.00	61,639.00	0.43	
Total Deductions	61,639.43	61,639.43	0.00	61,639.00	0.43	
Change in Net Assets	-31,215.97	0.00	-31,215.97	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-31,215.97	0.00	-31,215.97	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	42,136.52	73,352.49	-31,215.97	61,639.00	11,713.49	See page 18 of audit report
Total Deductions - Fiduciary Funds	76,501.40	76,501.40	0.00	61,639.00	14,862.40	
Change in Net Assets - Fiduciary funds	-34,364.88	-3,148.91	-31,215.97	0.00	-3,148.91	
Beginning Net Assets July 1 - Fiduciary Funds	45,759.14	45,759.14	0.00	0.00	45,759.14	See above
Ending Net Assets - June 30 - Fiduciary Funds	11,394.26	42,610.23	-31,215.97	0.00	42,610.23	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 51 - On-Behalf Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	265,868.89	283,107.98	-17,239.09	275,200.00	7,907.98	
Depreciation Expense - Fund 81	9,029.34	9,029.34	0.00	13,747.00	-4,717.66	See page 28 of audit report the difference is Buildings and improvements \$4,717

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,348,264.00	-1,348,264.00	1,348,264.12	-0.12	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	
On-Behalf Payments (Audit - KDE Web)	0.00	-1,348,264.00	1,348,264.00	-1,348,264.12	0.12	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	265,868.89	283,107.98	-17,239.09	0.00	283,107.98	Program Error
Change Total assets	-265,868.89	-283,107.98	17,239.09	0.00	-283,107.98	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-265,868.89	-283,107.98	17,239.09	0.00	-283,107.98	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	9,029.34	9,029.34	0.00	0.00	9,029.34	Program Error
Change Total assets	-9,029.34	-9,029.34	0.00	0.00	-9,029.34	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-9,029.34	-9,029.34	0.00	0.00	-9,029.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	274,898.23	292,137.32	-17,239.09	0.00	292,137.32	Program Error
Change in Total Fixed Assets	-274,898.23	-292,137.32	17,239.09	0.00	-292,137.32	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-274,898.23	-292,137.32	17,239.09	0.00	-292,137.32	